

ASSESSMENT APPEALS AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Assessment Appeals Survey Topic. In general, citations include Constitutional provisions, sections of the Revenue and Taxation Code, other applicable statutes, court cases, Property Tax Rules, *Assessors' Handbook Sections*, Letters To Assessors, and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
Revenue and Taxation Code	
§51.5(a)	Notwithstanding any other provision of the law, any error or omission in the determination of a base year value pursuant to paragraph (2) of subdivision (a) of Section 110.1, including the failure to establish that base year value, which does not involve the exercise of an assessor's judgment as to value, shall be corrected in any assessment year in which the error or omission is discovered.
§80(a)(3)	States in part, (3) The base-year value determined pursuant to paragraph (2) of subdivision (a) of Section 110.1 shall be conclusively presumed to be the base-year value, unless an application for equalization is filed during the regular equalization period for the year in which the assessment is placed on the assessment roll or in any of the three succeeding years. Once an application is filed, the base-year value determined pursuant to that application shall be conclusively presumed to be the base-year value for that assessment.
§80(a)(5)	Any reduction in assessment made as the result of an appeal under this section shall apply for the assessment year in which the appeal is taken and prospectively thereafter.
§167	Provides that the assessor has the burden of proof in any assessment appeals hearing on an owner-occupied single-family dwelling or the appeal of an escape assessment. Effective January 1, 2012, AB 711 added subdivision (c) to section 167 to clarify that an owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence which qualifies for a homeowners' property tax exemption. The burden of proof is shifted from the assessor to the taxpayer when the property involves the taxpayer's vacation or secondary home.
§1603	Applications for assessment appeals for the regular period must be filed within the time period from July 2 and September 15, inclusive, with the following exceptions: ◆ If the taxpayer does not receive the notice described in §619 timely, he or she may file an application within 60 days of receipt of the notice or 60 days of the

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	<p>mailing of the tax bill, whichever is earlier.</p> <ul style="list-style-type: none"> ◆ If real property is acquired after January 1 and before the beginning of the fiscal year, and if the owner did not receive the notice described in §619 with respect to such property, he or she may file an application at any time after the time prescribed in §1603 and on or before November 15. ◆ If the assessor does not provide, by August 1, a notice to all assessees of real property on the local secured roll of the assessed value of their real property, the filing period is extended to November 30 (this includes notices of annual increases in assessed value caused solely by increases that reflect the inflation rate; a personal notice to the taxpayer is required – newspaper publications may not be substituted). If value notices are sent, the last day of the appeals application filing period will be September 15. The assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether this notice will be provided by August 1; then the clerk shall certify the last day of the filing period and immediately notify the BOE as to whether the last day of the filing period will be September 15 or November 30. ◆ If the party affected and the assessor stipulate in writing that there was a judgment error in determining the full cash value of the property, the application may be filed within 12 months following the month in which the assessee is notified of the assessment. ◆ Assessment appeals may be filed in electronic format. The application must comply otherwise with all filing requirements; must include the section 1603(f) jurat language; and must include a county board-approved authentication of the electronic signature. <p>The board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment if certain conditions are met [subsection (d)]. This application form must include a notice that written findings of the local equalization hearing will be available upon written request and shall include appropriate space for the applicant to request written findings. The form shall also contain certain information in the signature block [subsection (e)]. The application shall be prescribed by the BOE.</p>
<p>§1604</p>	<p>The county appeals board must make a final determination of value on an appeal within two years of the filing of the appeal, unless the taxpayer and the county appeals board mutually agree in writing to an extension, or the application for reduction is consolidated for hearing with another application.</p> <p>The county appeals board shall notify the applicant in writing of any decision not to hold a hearing.</p> <p>If an assessment appeal of a base year value is not heard and decided within two</p>

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	<p>years of the filing, the taxpayer's opinion of value becomes the taxable value of the property until the appeal is decided. For other types of appeals (declines in value and personal property), the taxpayer's opinion of value prevails only for the tax year(s) covered by the appeal application.</p>
<p>§1605</p>	<p>An assessment made outside of the regular assessment period is not effective until the assessee has been notified. Upon valid application, an assessment is subject to review, equalization, and adjustment by the county appeals board.</p> <p>The board of supervisors may by resolution require that applications be filed with the clerk no later than 60 days after the date of mailing printed on the tax bill, or the postmark therefore, whichever is later. If no such resolution has been adopted, then the application must be filed no later than 60 days after the date of mailing printed on the notice, or the postmark, whichever is later [see subsections (b)(1) and (b)(2) regarding the County of Los Angeles]. Applications to appeal assessments outside the regular assessment period must be filed with the clerk.</p> <p>If a mandatory or nonmandatory audit pursuant to §469 discloses escaped assessments for any year, then the original assessment of all property of the assessee at the location of the profession, trade, or business for that year may be appealed except when that property had previously been equalized for that year.</p> <p>"Regular assessment period" means January 1 to and including July 1 of the calendar year in which the assessment (other than escape assessments) should have been enrolled timely.</p>
<p>§1605.6</p>	<p>After filing an application, the clerk of the county board of equalization shall schedule a hearing. The applicant must be notified of the time, date and place of the hearing at least 45 days before the hearing. If the hearing is vacated, the clerk shall notify the applicant of the new time, date, and place of the hearing not less than 10 days prior to the new hearing date.</p>
<p>§1606</p>	<p>In those cases where the assessed value of the property involved exceeds \$100,000 without regard to exemptions, either the applicant or the assessor may initiate an exchange of information by submitting certain data to the other party at least 30 days before the hearing. The other party must then submit the data required in (a) to the initiating party and the clerk at least 15 days prior to the hearing. Whenever information has been exchanged, the parties may not introduce evidence on matters not exchanged unless the other party consents.</p>
<p>§1607</p>	<p>Allows the AAB to accept or deny a stipulation.</p>
<p>§1609.4</p>	<p>At the hearing, the county board may subpoena witnesses and books, records, maps, and documents and take evidence in relation to the inquiry. The assessor may introduce new evidence of full cash value of a parcel of property at the hearing and may also introduce information obtained pursuant to Section 441. If the assessor proposes to introduce evidence to support a higher assessed value than he placed on</p>

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	the roll, he shall, at least 10 days prior to the hearing, inform the applicant of the higher assessed value and of the evidence proposed to be introduced.
§1612.5	Prohibits certain employees from representing a taxpayer for compensation on filing an assessment appeal. Effective January 1, 2010, these provisions are extended to include county counsel employees that work with the assessment appeals board and employees of the county assessor's office
§1612.7	Requires certain employees to immediately notify the clerk of the assessment appeals board if they file an assessment appeal on property they own, or when they decide to represent a spouse, parent, or child with respect to their assessment appeal. Effective January 1, 2010, these provisions are extended to include county counsel employees that work with the assessment appeals board.
§1622.6	An assessment appeal application filed by a person described in section 1612.7 or an application in which a person described in section 1612.7 represents his or her spouse, parent, or child, shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed. Effective January 1, 2010, subsection (b) was added to allow, at the discretion of the clerk of the board, the application to be heard before a special alternate board consisting of three special alternate assessment appeals board members from an established assessment appeals board from another county.
§1624	In counties having a population of less than 200,000 as determined by the Department of Finance, to be eligible to serve on an assessment appeals board, a person must either have at least five years of documented experience (filed with the clerk of the board) in California as a CPA or public accountant, licensed real estate broker, attorney, or appraiser accredited or certified by a national organization, the OREA, or the BOE; or be a person who the county supervisor believes has competent knowledge of appraisal and taxation
§1624.01	On or after January 1, 2001, any new member of an assessment appeals board shall complete the training described in §1624.02 prior to the commencement of his or her term on the board, or as soon as reasonably possible within one year thereafter. This requirement does not apply to members of the board of supervisors who also serve at the county board of equalization.
§1624.02	Every new member of an assessment appeals board (but not in the case of the board of supervisors who sit as a board of equalization) must successfully complete training conducted either by the State Board of Equalization or by the county.
§1624.05	In counties having a population of more than 200,000 as determined by the

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	Department of Finance, to be eligible to serve on an assessment appeals board, a person must either have at least five years of documented experience (filed with the clerk of the board) in California as a CPA or public accountant, licensed real estate broker, attorney, or appraiser accredited or certified by a national organization, the OREA, or the BOE; or be a current member of an assessment appeals board.
§1624.1	No one who has been an employee of an assessor's office within the last three years may be appointed to an assessment appeals board.
§1641.5	A county board of supervisors may by resolution provide that the decision of a hearing officer on an assessment appeal is the final administrative decision of the county on that application without further action by the board.
§5142	If a property tax dispute does not involve valuation, the taxpayer and the assessor may file a stipulation to that effect to satisfy the requirement of exhausting administrative remedies.
Property Tax Rules	
Rule 302	The appeals board has no jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied (except as the result of an appeals board's determination as to the classification of property that is the subject of the hearing).
Rule 305	The application shall be signed with the declaration under penalty of perjury; the application form is prescribed by the BOE. The application must provide certain information and may not include both property on the secured roll and property on the unsecured roll, unless permitted by local rules. If the application is not on the BOE-prescribed form and does not include all information required by subsection (c)(1), it is invalid and must not be accepted by the appeals board; if it includes the correct information, it is valid and no additional information shall be required on the application form. If the application appeals property subject to an escape assessment resulting from an audit conducted by the assessor then all property of the assessee at the same profession, trade, or business location may be appealed, except when the property has previously been equalized for the year in question. An application to appeal the assessment for the most recent lien date shall be filed with the clerk beginning July 2 but no later than September 15 when the county assessor elects to mail assessment notices by August 1 to all owners of real property on the secured roll (November 30 when the assessor does not mail such notices). An application appealing an escape or supplemental assessment must be filed with the clerk no later than 60 days after the date the date of mailing printed on the notice of assessment or the postmark date, whichever is later. or no later than 60 days after the date of mailing printed on the tax bill in Los Angeles County those counties with a resolution to that effect, pursuant to section 1605.

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	An application appealing a proposed reassessment of property damaged by misfortune or calamity pursuant to section 170 must be filed no later than six months after the date the notice of proposed reassessment was mailed by the assessor. An applicant may amend an application until 5 PM on the last day upon which it might have been timely filed, unless allowed by the appeals board.
Rule 305.1	When the assessed value of the property involved is \$100,000 or less, the applicant may file a written request for an exchange of information with the assessor. When the assessed value of the property, before deduction of any exemption, exceeds \$100,000, either the applicant or the assessor may request such an exchange. The exchange of information may be initiated at any time prior to 30 days before the hearing. The information exchanged shall provide reasonable notice to the other party concerning the subject matter of the evidence or testimony to be presented at the hearing. If the party requesting the exchange submits the required data within the specified time, the other party must submit a response at least 15 days prior to the hearing. Additional instruction is provided regarding prohibited evidence, new material, continuance, and nonresponse to a request for information.
Rule 305.3	An application for equalization must be filed with the clerk of the county board of equalization or assessment appeals board. This rule also clarifies the conditions under which an assessee may file an application to appeal property values based on the result of an audit, and requires the assessor to notify the assessee in writing if the audit discloses property of material value <i>subject to an escape assessment</i> (generally means any individual item of an assessee's property valuing no less than 1 percent of the audited property value that was underassessed or not assessed at all when the assessor made the original assessment of the assessee's property, and which has not been previously equalized by an appeals board, regardless of whether the assessor actually makes or enrolls an escape assessment).
Rule 305.5	The appeals board decision that the full cash value is lower than the adjusted base year value, will not establish a new base year value unless the base year value is the subject of the appeal. If a base year value is appealed, the base year value determined pursuant to that appeal shall be conclusively presumed to be the base year value for that assessment event.
Rule 309	If the hearing is not held and a determination is not made within two years, the applicant's opinion of value stated in the application will be enrolled, except when the applicant has not filed a complete application timely, submitted a complete property statement, fully complied with a request for exchange of information, initiated proceedings to disqualify a board member, requested that the hearing officer's recommendation be heard by the board, or, if there is controlling litigation pending.
Rule 312	Hearings recorded. All hearings of the board shall be recorded or reported, or videotaped subject to the

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	<p>conditions set forth in Code of Civil Procedure section 2025.340. Any person may purchase a transcript of that portion of the hearings that is open to the public upon payment of a reasonable fee, provided the request to purchase has been made within 60 days after the final determination by the board</p>
<p>Rule 313</p>	<p>Hearing procedure.</p> <p>The chair or clerk shall announce the number of the application and the name of the applicant. If neither is present, the chair shall ascertain whether the clerk has notified the applicant of the time and place of the hearing. If the notice has been given and neither the applicant nor the applicant's agent is present, the application shall be denied for lack of appearance, or if for good cause, the hearing shall be postponed.</p> <p>In applications where the applicant has the burden of proof, the board shall require the applicant or agent to present his or her evidence first. The board shall then require the assessor to present his or her evidence. The board shall not require the applicant to present evidence first, when the hearing involves:</p> <ul style="list-style-type: none"> • A penalty portion of an assessment • The assessment of an owner-occupied single-family dwelling or the appeal of an escape assessment. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption. <p>A change in ownership and the assessor has not enrolled the purchase price and the applicant has provided the change in ownership statement required by law.</p>
<p>Rule 321</p>	<p>Burden of proof</p> <p>Subject to exceptions set by law, it is presumed that the assessor has properly performed his or her duties. This presumption imposes on the applicant the burden of proving that the assessed value is not correct. However, when the hearing involves the assessment of an owner-occupied single-family dwelling, or an escape assessment, the presumption lies with the taxpayer and it is the duty of the assessor to rebut the presumption by the submission of evidence supporting the assessment. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption.</p> <p>In hearings involving a change in ownership, except as provided in §110, the purchase price is rebuttably presumed to be the full cash value. The party arguing against this value bears the burden of proof by a preponderance of the evidence.</p> <p>If the applicant and the assessor both present evidence, then the board must</p>

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	<p>determine whether there is a preponderance of evidence that the assessor's determination is incorrect.</p> <p>The assessor has the burden of establishing the basis for imposition of a penalty assessment.</p>
Letters To Assessors	
84/33	<p>An assessee may not appeal on the basis that the taxable value is too low, and therefore, the supplemental assessment is too large.</p> <p>If a property changes ownership during the window period, and the assessee does not appeal within 60 days of the mailing of the notice, the assessee may still appeal the new base year value by filing the appeal between July 2 and September 15 of that year.</p>
84/38	<p>Whenever escaped property is discovered as a result of an audit, the taxpayer is entitled to appeal the entire property for the year of such escape, regardless of whether the assessor actually enrolls (versus offsetting with an overassessment) an escape assessment. In the situation where an escaped assessment is offset by an overassessment, it is necessary to provide a formal notice to the taxpayer for purposes of the 60-day filing period.</p>
94/27	<p>The FDIC has the right to challenge the valuation of property held by them and by their immediate predecessor of title, despite the fact that the assessment appeal period may have expired.</p>
94/41	<p>The appellate case <i>United Enterprises Ltd. v. County of San Diego Assessment Appeals Board</i> (1994) 22 Cal.App.4th 152 clarifies that requirements specified by Rule 309 must be followed strictly; if not, there will be no extension of the two-year time limit for deciding assessment appeals cases.</p>
95/32	<p><i>Sea World, Inc. v. County of San Diego</i> (1994) 27 Cal.App.4th 1390. The Court of Appeal held that the taxpayer, whose appeal of a 1989 supplemental assessment was untimely, after which the assessor, on the taxpayer's successful claim for a 1990 tax refund, reduced the base year value in accordance with information supplied for the 1989 tax refund claim, was nevertheless not entitled to a retroactive refund of the 1989 taxes.</p>
95/36	<p>§4831 specifically prohibits corrections for errors in value. Except for base year value corrections pursuant to §51.5, there is no statute that permits corrections for errors in value judgment.</p> <p>The 12-month application period provided for in §1603(c) does require that a notice be sent to the taxpayer.</p>

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	§1603(c) is intended to be used to correct value errors that are not clerical errors
95/54	<p>§4831(b) was added to the statute. This subdivision provides "Any error or omission involving the exercise of a value judgment that arises solely from a failure to reflect a decline in the taxable value of real property as required by subdivision (b) of §51, may be corrected within one year after the making of the assessment that is being corrected." This means that the stipulation process has to be used to lower a value on the assessment roll that has already been lowered due to a decline in value.</p> <p>Note: §4831(b) affects only decline-in-value reductions for real property. Value judgment errors involving manufactured homes or other personal property may not be corrected except through the assessment appeal process.</p>
95/56	Clarifies the commencement date for the two-year period in which the local board must make a final determination: the commencement date is the date of the filing of the application for reduction in assessment.
2001/031	<p><i>Heavenly Valley v. El Dorado County</i> (2000) 84 Cal.App.4th 1323. The Third District Court of Appeal affirmed that a taxpayer is entitled to an assessment appeal hearing where the assessor's audit disclosed property that was underassessed or unassessed, regardless of whether an escape assessment is enrolled.</p> <p>Additionally, the court ruled that a hearing by the County Board of Equalization to determine whether they had jurisdiction to hear the appeal constitutes a hearing and final determination within the meaning of subdivision (c) of §1604. Since the hearing was held within two years of the filing of the application, the board was not required to enroll the applicant's opinion of value.</p>
2001/063	The BOE extended the time for accepting applications for reduction in assessment (pursuant to §155) to and including October 29, 2001, due to the disruption of normal business activity caused by the attacks on the World Trade Center in New York City and the Pentagon in Washington D.C.
2002/040	The assessment appeals filing period for property that has sustained a misfortune or calamity has changed from 14 days to 6 months.
2007/059	Effective January 1, 2008, Stats of 2007, Ch. 195 (AB 1042) allows electronic filing of assessment appeals applications.
2008/021	All assessors must send a <i>Notice of Proposed Escape Assessment</i> pursuant to section 531.8. And, unless the county has adopted a section 1605(c) ordinance deeming the tax bill as notice, they must also send a <i>Notice of Enrollment of</i>

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	<i>Escape Assessment</i> to assessees pursuant to section 534. In either circumstance, the assessee's right of appeal is maintained: the 60-day filing period for escape assessments begins only after either the section 534 notice or the tax bill has been mailed.
2010/011	Effective January 1, 2010, Assembly Bill 824 amends sections 1612.5, 1612.7, and 1622.6 relating to conflict of interest safeguards for property tax assessment appeals filed or handled by persons having an employment-related association with the assessment appeals board.
2010/018	Effective March 16, 2010, Rule 312 was amended to revise a reference to the Code of Civil Procedure which had been renumbered from section 2025(1)(2) to section 2025.340.
2010/034	<p><i>Steinhart v. County of Los Angeles</i>. On February 4, 2010, the California Supreme Court addressed two issues of importance to county assessors: (1) requirements for exhaustion of administrative remedies, and (2) interpretation of the definition of change in ownership under section 60 (refer to the Change in Ownership Topic for this portion of the LTA).</p> <p>The Supreme Court in <i>Steinhart</i> held that taxpayers must exhaust their administrative remedies when appealing an assessor's determination that a change in ownership occurred by either: (1) filing with the AAB a timely application for changed assessment that is also designated as a claim for refund as provided in section 1603, or (2) filing a timely application for changed assessment with the AAB and a separate, timely claim for refund under section 5097.</p>
2010/053	Effective January 1, 2011, Senate Bill 1494 made clarifying non-substantive changes to section 1604 and repealed several redundant statutes, sections 1624.3, 1636.2, and 1636.5.
2012/005	Effective January 1, 2012, Assembly Bill 711 adds subdivision (c) to Section 167 to clarify that an owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence which qualifies for a homeowners' property tax exemption.
2012/049	Effective November 22, 2012, Property Tax Rules 313 and 321 were amended to incorporate amendments made to section 167 by AB 711.
2013/039	Effective administrative practices for the assessment appeals process.
2015/022	County assessment appeals filing periods for 2015.
Annotations	

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180.0000's thru 190.0000's	Legal correspondence dealing with assessment appeals and assessment appeals boards
Legal Opinion	
	<p><i>Apple Computer, Inc. v. County of Santa Clara Assessment Appeals Board</i>, 2003 Cal.App.LEXIS142. The California Court of Appeal held that an agreement approved by the assessment appeals board in which the taxpayer and the assessor stipulated to a valuation methodology for certain categories of personal property and fixtures and a board hearing and decision on applications in which only certain categories of property were contested, did not constitute an equalization of all the taxpayer's property at the same business location within the meaning of section 469.</p>